

CHAPTER 90.

PENALTY ON DELINQUENT TAXES.

AN ACT in Relation to the Penalty on certain Taxes.

APRIL 12.

WHEREAS, There are doubts as to whether or not the penalty on delinquent taxes under our general revenue law may apply to taxes levied by order of courts, to pay judgments rendered on city and county indebtedness; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the penalty provided for in section seven hundred and sixty of the Revision of 1860, and in section thirteen of chapter one hundred and seventy-three of the acts of the Ninth General Assembly, upon delinquent taxes, shall not be construed to apply, and shall not apply, upon taxes levied by order of any court to pay judgments on city or county bonded indebtedness, and upon such taxes no other penalty than the interest which such judgments draw shall be collected.

Preamble.

Penalty shall not apply on taxes levied to pay judgments.
Rev.: §760.
1869: ch. 173.

SEC. 2. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repealing clause

SEC. 2. This act being deemed of immediate importance shall be in force from and after its publication in the Iowa State Register, and Des Moines Statesman, newspapers published in Des Moines, Iowa.

Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* and *The Daily Iowa Statesman*, April 16th, 1870.

ED WRIGHT, *Secretary of State*.

CHAPTER 91.

RIGHT OF WAY OVER ABANDONED RAILROAD LINES.

AN ACT to Facilitate the Acquisition of the Right of Way over the Line of Abandoned Railways, and to Facilitate the Construction of the same.

APRIL 12.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in any case where a railroad con-